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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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NEW DELHI, TUESDAY, MARCH 1, 1966/PHALGUNA 10, 1887

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1966

G.S.R. 326.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications (as they now stand) of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, for the expressions specified in the corresponding entries in column (3) of the said Table, wherever they occur in the said notifications, the expressions specified in the corresponding entries in column (4) thereof shall be substituted.

TABLE

Sl. No.	Notification No. & date	For	Substitute
(1)	(2)	(3)	(4)
1	No. 38/59—Central Excises, dated the 21st April, 1959.	“Rs. 9·90” “Rs. 7·70”	“Rs. 14·00” “Rs. 11·00”
2	No. 93/64—Central Excises, dated the 17th April, 1964.	“50 nP”	“75 paise”

(1)	(2)	(3)	(4)
3	No. 24/65—Central Excises, dated the 28th February, 1965.	“50% <i>ad valorem</i> ” “40% <i>ad valorem</i> ” “25% <i>ad valorem</i> ”	occurring against Item 4.II(2) “55% <i>ad valorem</i> ” “45% <i>ad valorem</i> ” “30% <i>ad valorem</i> ”
4	No. 44/64—Central Excises, dated the 1st March, 1964.	“Rs. 4.00”	“Rs. 6.00”
5	No. 127/65—Central Excises, dated the 28th August, 1965.	“45/64 dated the 1st March, 1964”	“26/66 dated the 1st March 1966”.

[No. 15/66.]

G.S.R. 327.—In pursuance of rule 92-B of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications (as they now stand) of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) specified in column (2) of the Table below, for the expressions specified in the corresponding entries in column (3) of the said Table, the expressions specified in the corresponding entries in column (4) thereof shall be substituted.

TABLE

Sl. No.	Notification No. & date	For	Substitute
(1)	(2)	(3)	(4)
1	No. 171/64—Central Excises, dated the 2nd November, 1964.	“300” “400” “600” “800”	“420” “560” “840” “1120”
2	No. 172/64—Central Excises, dated the 2nd November, 1964.	“450” “600” “900” “1200”	“630” “840” “1260” “1680”.

[No. 16/66.]

G.S.R. 328.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 93/65—Central Excise, dated the 12th June, 1965.

[No. 17/66.]

G.S.R. 329.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/65—Central Excises, dated the 28th February, 1965, namely:—

In the Table annexed to the said notification, the entries against Serial No. 1 relating to Item No. 4 II(1) shall be omitted.

[No. 18/66.]

G.S.R. 330.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Cigars and Cheroots falling under Item No. 4 II(1) of the First Schedule to the Central

Excises and Salt Act, 1944 (1 of 1944) of which the value does not exceed Rs. 2-50 a hundred, from the whole of the duty of excise leviable thereon.

[No. 19/66.]

G.S.R. 331.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts diesel oil, not otherwise specified, falling under Item No. 9 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of one hundred and sixty rupees and thirty-two paise per metric tonne.

[No. 20/66.]

G.S.R. 332.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/65-Central Excises, dated the 16th January, 1965.

[No. 21/66.]

G.S.R. 333.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts organic surface-active agents and other preparations falling under Item No. 15AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of twenty-five paise per kilogram.

[No. 22/66.]

G.S.R. 334.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 1st April, 1966, the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/64-Central Excises, dated the 1st March, 1964, namely:—

For Table-1 annexed to the said notification, the following Table shall be substituted, namely:—

“TABLE 1

Quantity	Amount
(1)	(2)
On the first 125 metric tonnes	Nil
On the next 375 metric tonnes	20 paise per kilogram
On the next 1000 metric tonnes	32 paise per kilogram”.

[No. 23/66.]

G.S.R. 335.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 1st April, 1966, the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 163/65-Central Excises, dated the 1st October, 1965, namely:—

After the Table annexed to the said notification and before Explanation I, the following proviso shall be inserted, namely:—

“Provided that the exemption admissible under column (4) against serial No. 4 of the above Table shall not apply to a manufacturer who avails in respect of strawboard and pulboard including greyboard the exemptions admissible under the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/64-Central Excises, dated the 1st March, 1964, as subsequently amended.”

[No. 24/66.]

G.S.R. 336.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 38/65-Central Excises, dated the 28th February, 1965, the Central Government hereby exempts rayon and synthetic fibres and yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned, in the corresponding entry in column (3) thereof:—

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kg.)
1	Staple fibre—	
	(i) of cellulosic origin	0.60
	(ii) all others	2.00
2	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
	A. Viscose rayon yarn :	
	(i) below 75 deniers	6.50
	(ii) 75 deniers and above but below 100 deniers	4.80
	(iii) 100 deniers and above but below 120 deniers	4.25
	(iv) 120 deniers and above but below 150 deniers	2.65
	(v) 150 deniers and above but not above 1100 deniers	2.50
	(vi) above 1100 deniers	2.00
	B. Others :	
	(i) below 75 deniers	6.00
	(ii) 75 deniers and above but not above 100 deniers	4.50
	(iii) above 100 deniers but not above 1100 deniers	2.50
	(iv) above 1100 deniers	2.00
3	Other synthetic Yarns—	
	(i) below 75 deniers	9.75
	(ii) 75 deniers and above but not above 100 deniers	8.00
	(iii) above 100 deniers but below 150 deniers	6.30
	(iv) 150 deniers and above but not above 750 deniers	6.00
	(v) above 750 deniers	3.00

[No. 25/66.]

G.S.R. 337.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/64 dated the 1st March, 1964, the Central Government hereby exempts cotton twist, yarn and thread falling under Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table below from so much of the duty of excise leviable thereon as is in

excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of the said Table.

TABLE

Sl. No.	Description	Duty	
		Single yarn, whether grey or bleached, and grey mul- tiple fold yarn in hanks	All others
(1)	(2)	(3)	(4)
		(Rs. per kilogram)	
1	Cotton twist, yarn or thread of 51 or more counts	0.90	1.25
2	Cotton twist, yarn or thread of 40 or more counts but less than 51 counts	0.65	1.00
3	Cotton twist, yarn or thread of 34 or more counts but less than 40 counts	0.40	0.75
4	Cotton twist, yarn or thread of 29 or more counts but less than 34 counts	0.25	0.60
5	Cotton twist, yarn or thread of 22 or more counts but less than 29 counts	0.05	0.40
6	Cotton twist, yarn or thread of 14 or more counts but less than 22 counts	Nil	0.25
7	Cotton twist, yarn or thread of 6 or more counts but less than 14 counts	Nil	0.15
8	Cotton twist, yarn or thread of less than 6 counts	Nil	0.10

Provided that—

- (1) any yarn which has paid duty at a rate specified in column (3) of the Table is subsequently subjected to beaming, warping, wrapping, winding or reeling, or any one or more of these processes with the aid of power, the yarn shall be liable to further duty at a rate equal to the difference between the rates of duty specified in respect of that yarn in columns (4) and (3) of the Table;
- (2) no further duty shall be leviable on any twist, yarn or thread not used for weaving in a composite mill which has already paid duty at a rate specified in column (4) of the Table even if it is subsequently subjected to beaming, warping, wrapping, winding or reeling, or any one or more of these processes with or without the aid of power;
- (3) nothing in this notification shall apply to any twist, yarn or thread which is used for weaving in a composite mill.

Explanation:

For the purposes of this notification:

- (i) the term 'hanks' shall mean hanks which do not contain more than 1000 metres of yarn in plain (straight) reel;
- (ii) 'composite mill' means a manufacturer who is engaged in spinning or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

G.S.R. 338.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 129/64-Central Excises, dated the 25th July, 1964, the Central Government hereby exempts cotton yarn falling under Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) contained in fents produced by factories working under special procedure laid down in rule 96V of the said Rules as specified in column (2) of the Table below from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column 3, or column 4, or column 5, or column 6 thereof, as the case may be:—

TABLE

Sl. No.	Description	Duty during the period			
		From the 1st April, 1961 upto and including the 23rd April, 1962	From the 24th April, 1962, upto and including the 29th Feb., 1964	From the 1st March 1964, upto and including the 28th Feb., 1966	From the 1st March, 1966 onwards
(1)	(2)	(3)	(4)	(5)	(6)
		(Rupees per kilogram)			
1	Cotton yarn contained in fents of super-fine fabrics	0·15	0·27	0·60	1·00
2	Cotton yarn contained in fents of fine fabrics	0·15	0·18	0·45	0·75
3	Cotton yarn contained in fents of medium 'A' and 'B' fabrics	0·10	0·135	0·30	0·40
4	Cotton yarn contained in fents of coarse fabrics	0·10	0·10	0·15	0·15

Explanation.—For the purpose of this notification, the weight of yarn contained in such fents as are grey at the time of their clearance from the factory shall be computed at ninety-five per cent of the weight of the fents.

[No. 27/66.]

G.S.R. 339.—In pursuance of rule 96 W of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 46/64-Central Excises, dated the 1st March, 1964, the Central Government hereby directs that the rate of duty in respect of cotton yarn falling under Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed shall be the rate mentioned in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description of yarn	Rate
(1)	(2)	(3)
		Paise per square metre of the fabric made
1	Yarn used in making superfine fabrics	10·00
2	Yarn used in making fine fabrics	8·50
3	Yarn used in making medium 'A' fabrics	6·00
4	Yarn used in making medium 'B' fabrics	4·00
5	Yarn used in making coarse fabrics	2·00

Provided that if the manufacturer elects to avail himself of the special provision in rule 96W aforesaid, the procedure set out in the Table shall uniformly apply to all the cotton yarn used by him in the production of cotton fabrics in his factory.

Explanation:—For the purposes of this notification as well as for the purposes of any special duties of excise which are leviable with reference to the rates specified in this notification, the average count of yarn in a fabric shall be deemed to be the count of all yarn contained in such fabrics.

[No. 28/66.]

G.S.R. 340.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 97/65-Central Excises, dated the 26th June, 1965, the Central Government hereby exempts cotton fabrics falling under Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed from so much of the duty as is in excess of the duty specified in the corresponding entries in column (3) thereof:

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		Paise per square metre
1	Cotton Fabrics—Superfine	
	(a) Grey (unprocessed)	22·0
	(b) Bleached or/and dyed or/and printed	32·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	52·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	67·0
2	Cotton Fabrics—Fine	
	(a) Grey (unprocessed)	16·0
	(b) Bleached or/and dyed or/and printed	26·0
	(c) Mercerised or/and water-proofed, whether rot-proofed, or not, (including rubberised)	46·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	61·0
3	Cotton Fabrics Medium A	
	(a) Grey (unprocessed)	5·0
	(b) Bleached or/and dyed or/and printed	15·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	35·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	50·0
4	Cotton Fabrics Medium B	
	(a) Grey (unprocessed)	3·0
	(b) Bleached or/and dyed or/and printed	8·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	18·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	33·0

(1)	(2)	(3)
		Paise per square metre
5	<i>Cotton Fabrics—Coarse</i>	
(a)	Grey (unprocessed)	1·0
(b)	Bleached or/and dyed or/and printed	6·0
(c)	Mercerised or/and water-proofed, whether rot-proofed, or not, (including rubberised)	16·0
(d)	Processed in any other manner including shrink-proofed and/or organdie processed	31·0

Provided that if duty has already been paid at the rate applicable to the varieties specified in column (2) of the Table below the fabrics specified in column (3) thereof shall be exempt from so much duty as is in excess of the duty specified in the corresponding entry in column (4) thereof.

Sl. No.	Variety of fabrics on entry into the factory	Variety of fabrics at the time of clearance from the factory on payment of duty	Duty
(1)	(2)	(3)	(4)
			Paise per square metre
1	(a) Grey (Superfine, Fine or Medium A)	Bleached or/and dyed or/and printed.	10·0
	(b) Grey (Medium B/Coarse)	Bleached or/and dyed or/and printed.	5·0
2	(a) Grey (Superfine, Fine or Medium A)	Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	30·0
	(b) Grey (Medium B/Coarse)	Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised).	15·0
3	(a) Grey (Superfine, Fine or Medium A)	Processed in any other manner including shrink-proofed and/or organdie processed.	45·0
	(b) Grey (Medium B/Coarse)	Processed in any other manner including shrink-proofed and/or organdie processed.	30·0
4	(a) Bleached or/and dyed or/and printed (Superfine, Fine or Medium A)	Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised).	20·0
	(b) Bleached or/and dyed or/and printed (Medium B/Coarse)	Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	10·0
5	(a) Bleached or/and dyed or/and printed (Superfine, Fine or Medium A).	Processed in any other manner including shrink-proofed and/or organdie processed	35·0
	(b) Bleached or/and dyed or/and printed (Medium B/Coarse)	Processed in any other manner including shrink-proofed and/or organdie processed	25·0
6	Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	Processed in any other manner including shrink-proofed and/or organdie processed	15·0
7	Processed in any other manner including shrink-proofed and/or organdie processed	Processed in any other manner including shrink-proofed and/or organdie processed	Nil

Provided further that—

1. the rates of duty prescribed in the Tables above both in respect of grey and processed fabrics shall be reduced by 50 per cent. in the case of Medium A, Medium B and Coarse fabrics which answer the description of "Dhoti", "Sarri", "Long cloth", "Shirting" or "Drill" as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948 and for which maximum ex-factory prices have been specified by the Textile Commissioner under the said Order;
2. the rates of duty on grey fabrics produced on powerlooms in one or more factories under the same proprietorship in which not more than 300 powerlooms in all are installed, shall be—
 - (a) in case such fabrics are coarse or medium, half of the appropriate rates as aforesaid; and
 - (b) in case such fabrics are fine or superfine, two-thirds of the appropriate rates as aforesaid;
3. the concessional rates specified in clause 2 of this proviso shall not be applicable to any powerloom owner who has applied or applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise—
 - (a) that each of the powerlooms for which the licence is applied for was owned on the 24th April, 1962, by the applicant, and
 - (b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest on or after the said date in any other concern producing cotton fabrics;
4. the rates of duty on processed fabrics made from grey fabrics which have not been manufactured in a composite mill and which have already paid duty or are exempted, when processed by an independent processor, shall be four-fifths of the appropriate rates for such fabrics specified in the Tables above;
5. nothing contained in this notification shall apply to cotton fabrics produced on powerlooms by any person who on or after the 28th February, 1965, has applied or applies in pursuance of rule 174 or other relevant provisions of the Central Excise Rules, 1944, for a licence for the first time to manufacture cotton fabrics on powerlooms, or for amendment of any licence issued before that date for the manufacture of such fabrics so as to effect a change in the number of powerlooms or the location of the factory or the ownership of the powerlooms as specified in the licence, until he has obtained the Textile Commissioner's permission in that behalf.

Explanation.—For the purposes of this notification,—

- (1) Calendering (other than calendering with grooved rollers) will not be treated as processing;
- (2) "composite mill" means a manufacturer who is engaged either in the spinning, weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities;
- (3) "independent processor" means a manufacturer who is engaged exclusively in the processing of cloth with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cotton fabrics;
- (4) "Medium-A Fabrics" means fabrics in which the average count of yarn is 26s or more but is less than 35s;
- (5) "Medium-B Fabrics" means fabrics in which the average count of yarn is 17s or more but is less than 26s;
- (6) "Shrink-proofed fabrics" means cotton fabrics which are ordinarily marketed as such and which have been subjected for this purpose to any special mechanical process or chemical treatment;

- (7) Bleached or/and dyed or/and printed fabrics if received into a factory for being water-proofed (including rubberised) shall be deemed to be, and to have always been, duty paid.

[No. 29/66.]

G.S.R. 341.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 133/65-Central Excises, dated the 20th August, 1965, namely:—

In the Table annexed to the said notification, for the entries relating to Serial No. 6, the following entries shall be substituted, namely:—

Sl. No.	Description	Duty per metric tonne	Condition
(1)	(2)	(3)	(4)
Rs.			
“6. Flats, skelp and strips			
(a)	Skelp	250·00	
(b)	Cold rolled strips	250·00	
(c)	Hot rolled strips	175·00	
(d)	Flats not exceeding five millimetres in thickness.	175·00	
(c)	Flats exceeding five millimetres but not exceeding ten millimetres in thickness	135·00	If the Collector of Central Excise is satisfied that such flats are not intended for use in the manufacture of pipes and tubes.
(f)	Flats exceeding ten millimetres in thickness	125·00”	

[No. 30/66.]

G.S.R. 342.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts motor vehicles commonly known as trailers, falling under Item No. 34 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon:

Provided that such trailers are produced in a factory which—

- does not employ more than five workers, and
- had not employed more than five workers on any day of the preceding twelve months:

Provided further that nothing contained in this notification shall apply to trailers manufactured—

- by a manufacturer, or
- in the case of partnership, by a partner thereof,

having proprietary interest in any other concern manufacturing trailers.

Explanation.—The expression ‘worker’ includes, for purposes of this notification, an owner who actually participates in any process of manufacture.

[No. 31/66.]

G.S.R. 343.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 80 of the Finance Act, 1965 (10 of 1965), the Central Government hereby exempts all the excisable goods mentioned in sub-section (1) of section 80 of the said Act from so much of the special duty of excise leviable thereon, under that sub-section read with any notification issued under sub-section (4) of that section, as relates to the period commencing on the 1st March, 1966 and ending with the 31st March, 1966.

[No. 32/65.]

G.S.R. 344.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 48 of the Finance Bill, 1966, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 48 aforesaid as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Description	Duty
(1)	(2)	(3)
		(Rs. per kg.)
1	Staple fibre of cellulosic origin	Nil
2	Yarn spun—	
	(a) wholly out of synthetic staple fibre of cellulosic origin	Nil
	(b) partly out of such staple fibre and partly out of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight.	
3	Rayon and synthetic yarn consisting entirely of cellulose derivatives or [regenerated cellulose or both—	
	(i) below 100 deniers	1.50
	(ii) 100 deniers and above but below 120 deniers	0.50
	(iii) 120 deniers and above	Nil
	(iv) Godet waste, undersize cakes waste and reeling and coning waste of cellulosic origin	Nil

[No. 33/66.]

G.S.R. 345.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 48 of the Finance Bill, 1966, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 48 aforesaid as is in excess of the duty specified, in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:—

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises Act.	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force.	Condition.
(1)	(2)	(3)	(4)	(5)
1	8	Refined Diesel oils and Vaporising oil.	Nil	
2	9	Diesel Oil, not otherwise specified.	Nil	
3	13	Vegetable Product .	Nil	
4	14D	Synthetic organic dye-stuffs (including pigment dye-stuffs) and synthetic organic derivatives used in any dyeing process.	Nil	
5	15B	Cellophane	Nil	
6	16	Tyres for motor vehicles, but only on the first clearances for home consumption in the financial year commencing on the 1st April, 1966, upto a total value of Rs. 1·25 crores.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the immediately preceding financial year for home consumption did not exceed Rs. 4 crores.
7	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain its substance any rag in the form of pulp, or if it contains any rag, it also contains in its substance not less than 40 per cent. of bagasse, jute stalk or cereal straw in the form of pulp.
8	18A	Cotton twist, yarn or thread— (a) Unsized (b) Sized— (i) of counts 29 or more (ii) of counts less than 29	Nil 20 per cent. 10 per cent.	
9	23A	Glass and Glassware other than sheet glass and plate glass.	Nil	
10	23B	Chinaware and Porcelainware .	Nil	
11	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil	
12	32(1)(i)	Vacuum and gas-filled electric bulbs not exceeding 60 watts. but excluding miniature lamps.	Nil	

Provided that—

- (1) if unsized cotton twist, yarn or thread which has been cleared without the payment of special duty of excise is sized afterwards with the

aid of power, the manufacturer undertaking the sizing shall be liable to pay the special duty of excise at the appropriate rate:

- (2) if sized cotton twist, yarn or thread which has paid the duty leviable under the Central Excises Act read with any notification for the time being in force at a rate appropriate to yarn in hanks and the special duty of excise calculated with reference to the amount of the duty leviable as aforesaid, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with the aid of power which makes it liable to a higher rate of duty under the Central Excises Act read with any notification for the time being in force, special duty of excise calculated with reference to such enhanced duty shall also be payable on such yarn;
- (3) the rate of the special duty of excise payable on cotton twist, yarn or thread sized by an independent sizer shall be four-fifths of the appropriate rate therefor specified in the Table above.

Explanation.—For the purpose of this notification, an independent sizer means a manufacturer who is engaged in the sizing of cotton twist, yarn or thread with the aid of power and who does not undertake spinning of cotton twist, yarn or thread, or weaving or processing of cotton fabrics and has no proprietary interest in any factory engaged either in the spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics.

[No. 34/66.]

G.S.R. 346.—In pursuance of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 48 of the Finance Bill, 1966, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a cooperative society registered under any law relating to cooperative societies, from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 48 aforesaid subject to the conditions—

- (i) that no member of such co-operative society owns—
 - (a) either in his own name, or
 - (b) in the name of one or more of his dependent relatives, whether along with his name or not,
- a holding exceeding ten hectares under cultivation of tea plants; and
- (ii) that the green leaf used is not purchased from any grower (not being a member of the co-operative society) who has a holding,
 - (a) either in his own name, or
 - (b) in the name of one or more of his dependent relatives, whether along with his name or not, exceeding ten hectares under cultivation of tea plants.

Explanation.—For the purposes of this notification, the expression “dependent relatives” means wife, father, mother, brother, sister, son or unmarried daughter.

[No. 35/66.]

G.S.R. 347.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 48 of the Finance Bill, 1966, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts tea, all varieties except package tea, falling under sub-item (1) of Item

No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf-factory, from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 48 aforesaid.

Explanation.—For the purpose of this notification:

- (1) the expression "bought-leaf-factory" means a tea factory which has purchased more than two-thirds of the green-leaf from growers, each such grower being a person having
 - (i) either in his own name, or
 - (ii) in the name of one or more of his dependent relatives, whether along with his name or not, a holding not exceeding ten hectares under cultivation of tea plants during the year 1963-64 and in the year in which the duty is levied;
- (2) the expression "dependent relatives" means wife, father, mother, brother, sister, son or unmarried daughter.

[No. 36/66.]

T. C. SETH, Jt. Secy.